

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2016-2017)
(Budget Report for Fiscal Year 2017-2018)

District: WEST HILLS

District Code: 580

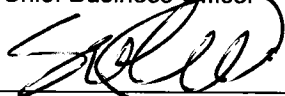
This is to certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the *California Code of Regulations*, beginning with Section 58300. Further, to the best of my knowledge, the data contained in this report are correct.



District Chief Business Officer

10-5-17

Date



District Superintendent

10/5/17

Date

Contact: Ken Stoppenbrink

(559) 934-2160

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2017. Please submit the report to :

Chancellor's Office
California Community Colleges
Fiscal Services Unit
1102 Q Street, Suite 300
Sacramento, CA 95814-6511

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 580

Name: WEST HILLS

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	Total
Academic Salaries		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost AC 0100-5900 & AC 6110	Total CEE AC 0100 - 6799	Activities AC 6800 - 7390	
Instructional Salaries					
Contract or Regular	1100	6,626,611	6,626,611		6,626,611
Other	1300	4,498,366	4,498,366	69,984	4,568,350
Total Instructional Salaries		11,124,977	11,124,977	69,984	11,194,961
Non-Instructional Salaries					
Contract or Regular	1200		2,975,484	850,309	3,825,793
Other	1400		294,485	80,278	374,763
Total Non-Instructional Salaries		0	3,269,969	930,587	4,200,556
Total Academic Salaries		11,124,977	14,394,946	1,000,571	15,395,517
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		5,282,983	849,965	6,132,948
Other	2300		204,363	60,933	265,296
Total Non-Instructional Salaries		0	5,487,346	910,898	6,398,244
Instructional Aides					
Regular Status	2200	115,700	115,700		115,700
Other	2400	175,311	175,311	29,380	204,691
Total Instructional Aides		291,011	291,011	29,380	320,391
Total Classified Salaries		291,011	5,778,357	940,278	6,718,635
Employee Benefits	3000	3,148,017	7,170,318	641,066	7,811,384
Supplies and Materials	4000		675,194	220,420	895,614
Other Operating Expenses	5000	256,730	2,500,552	1,232,618	3,733,170
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		14,820,735	30,519,367	4,034,953	34,554,320

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 580

Name: WEST HILLS

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Exclusions		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude	TOP Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	217,444	217,444		217,444
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491		54,055		54,055
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		253,153		253,153
Objects to Exclude	Object Code				
Rents and Leases	5060		311,085	29,494	340,579
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000				0
Employee Benefits	3000				0
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300		58,742		58,742
Noninstructional, Supplies & Materials	4400		616,757		616,757
Total Supplies and Materials		0	675,499	0	675,499
Other Operating Expenses and Services	5000				0

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 580

Name: WEST HILLS

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
Total Exclusions		217,444	1,511,236	29,494	1,540,730
Total for ECS 84362, 50% Law		14,603,291	29,008,131	4,005,459	33,013,590
Percent of CEE (Instructional Salary Cost / Total CEE)		50.34%	100.00%		
50% of Current Expense of Education			14,504,066		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		14,603,291	29,008,131	4,005,459	33,013,590
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		14,820,735	30,519,367	4,034,953	34,554,320
Capital Expenditures	6000	27,887	384,060	72,940	457,000
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		14,848,622	30,903,427	4,107,893	35,011,320

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2017

District ID: 580

Name: WEST HILLS

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	2,142,753	1,057,264	3,200,017
In County Treasury	9112	17,526,901		17,526,901
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114			0
Investments (at cost)	9120			0
Accounts Receivable	9130	4,263,478	1,597,166	5,860,644
Due from Other Funds	9140	1,092,123	9,624,840	10,716,963
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	35,165	15,009	50,174
TOTAL ASSETS		25,060,420	12,294,279	37,354,699
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,566,324	1,348,021	2,914,345
Accrued Salaries and Wages Payable	9520	927,610		927,610
Compensated Absences Payable Current	9530	302,604		302,604
Due to Other Funds	9540	10,377,943		10,377,943
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	4,484,860	10,946,258	15,431,118
TOTAL LIABILITIES		17,659,341	12,294,279	29,953,620

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2017

District ID: 580

Name: WEST HILLS

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790			0
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752			0
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790	7,401,079		7,401,079
TOTAL FUND EQUITY		7,401,079	0	7,401,079
TOTAL LIABILITIES AND FUND EQUITY		25,060,420	12,294,279	37,354,699

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

- 20 Debt Service Funds:
- 21 Bond Interest and Redemption Fund
- 22 Revenue Bond Interest and Redemption Fund
- 29 Other Debt Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 580

Name: WEST HILLS

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	5,554,369		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	93,966		
Due from Other Funds	9140			
TOTAL ASSETS		5,648,335	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

- 20 Debt Service Funds:
- 21 Bond Interest and Redemption Fund
- 22 Revenue Bond Interest and Redemption Fund
- 29 Other Debt Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 580

Name: WEST HILLS

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754	5,648,335		
Total Designated Fund Balance		5,648,335	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		5,648,335	0	0
TOTAL LIABILITIES AND FUND EQUITY		5,648,335	0	0

- 31 Bookstore Fund
- 32 Cafeteria Fund
- 33 Child Development Fund
- 34 Farm Operation Fund
- 35 Revenue Bond Project Fund
- 39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 580

Name: WEST HILLS

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111		3,172	14,098	8,232		911
In County Treasury	9112			1,212,276			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130		9,799	384,748	14,360		85
Due from Other Funds	9140		21,878		62,823		39,134
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220			3,157			
TOTAL ASSETS		0	34,849	1,614,279	85,415	0	40,130
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510		15,143	147,379	78,747		6,969
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530		4,329	68,761	6,668		6,929
Due to Other Funds	9540			960,681			5,166
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			102,700			21,066
TOTAL LIABILITIES		0	19,472	1,279,521	85,415	0	40,130

- 31 Bookstore Fund
- 32 Cafeteria Fund
- 33 Child Development Fund
- 34 Farm Operation Fund
- 35 Revenue Bond Project Fund
- 39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 580

Name: WEST HILLS

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	0	0	0	0
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	0	0	0	0
Uncommitted Fund Balance	9790	0	15,377	334,757	0	0	0
TOTAL FUND EQUITY		0	15,377	334,757	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	34,849	1,614,278	85,415	0	40,130

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 580

Name: WEST HILLS

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	8,258,295		7,651,538
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120	1,123,373		
Accounts Receivable	9130	31,245		31,551
Due from Other Funds	9140	920,704		
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		10,333,617	0	7,683,089
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	346,973		
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	47		225,910
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		347,020	0	225,910

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754	9,986,597		7,457,179
Total Designated Fund Balance		9,986,597	0	7,457,179
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		9,986,597	0	7,457,179
TOTAL LIABILITIES AND FUND EQUITY		10,333,617	0	7,683,089

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2017

District ID: 580

Name: WEST HILLS

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111				
In County Treasury	9112				
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130				
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210				
Prepaid Items	9220				
Fixed Assets	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330				
Accumulated Depreciation Buildings	9331				
Library Books	9340				
Equipment	9350				
Accumulated Depreciation Equipment	9351				
Work in Progress	9360				
Total Fixed Assets		0	0	0	0
TOTAL ASSETS		0	0	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2017

District ID: 580

Name: WEST HILLS

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
LIABILITIES					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510				
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540				
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue		0	0	0	0
Long-Term Liabilities	9600				
Bonds Payable	9610				
Revenue Bonds Payable	9620				
Certificates of Participation	9630				
Lease Purchase of Capital Lease	9640				
Compensated Absences Long Term	9650				
Post-Employment Benefits Long Term	9660				
Other Long-Term Liabilities	9670				
Total Long-Term Liabilities		0	0	0	0
TOTAL LIABILITIES	968	0	0	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2017

District ID: 580

Name: WEST HILLS

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
FUND EQUITY					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Assigned/Committed	9754				
Unassigned	9790				
Total Reserved Fund Balance		0	0	0	0
Fund Balance (GASB 54)	9750				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 580

Name: WEST HILLS

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112		
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130		
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
Fixed Assets	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
Total Fixed Assets		0	0
TOTAL ASSETS		0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 580

Name: WEST HILLS

Description	CA (Object)	61	69
		Self-Insurance Fund	Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510		
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540		
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		0	0
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
TOTAL LIABILITIES	968	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 580

Name: WEST HILLS

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 580

Name: WEST HILLS

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	36,914			514,881	69,816			10,667
In County Treasury	9112								
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114	400							
Investments (at cost)	9120	6			170	23,452	8,607,110		36,414
Accounts Receivable	9130	711			234,864		10,627		
Due from Other Funds	9140	65,362			3,573	35,118			10,229
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220				54,777				
Fixed Assets	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		103,393	0	0	808,265	128,386	8,617,737	0	57,310

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 580

Name: WEST HILLS

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	848			456,472	2,906			70
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	10,229			186,935	33,093			10,222
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570	17,572			91,911				
Total Current Liabilities and Deferred Revenue		28,649	0	0	735,318	35,999	0	0	10,292
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
TOTAL LIABILITIES	968	28,649	0	0	735,318	35,999	0	0	10,292

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 580

Name: WEST HILLS

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712								
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		0	0	0	0	0	0	0	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752					92,387			
Committed Fund Balance	9753						8,617,737		
Assigned Fund Balance	9754	74,744			72,947				47,018
Total Designated Fund Balance		74,744	0	0	72,947	92,387	8,617,737	0	47,018
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		74,744	0	0	72,947	92,387	8,617,737	0	47,018
TOTAL LIABILITIES AND FUND EQUITY		103,393	0	0	808,265	128,386	8,617,737	0	57,310

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

District ID: 580

Name: WEST HILLS

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120		3,485,997	3,485,997
Workforce Investment Act	8130		1,464,783	1,464,783
Temporary Assistance for Needy Families (TANF)	8140		251,760	251,760
Student Financial Aid	8150			0
Veterans Education	8160	492		492
Vocational and Technical Education Act (VATEA)	8170		376,854	376,854
Other Federal Revenues	8190	558	192,111	192,669
Total Federal Revenues	8100	1,050	5,771,505	5,772,555
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	22,912,488		22,912,488
Other General Apportionment	8613	265,488		265,488
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		823,818	823,818
Disabled Students Programs and Services(DSPS)	8623		511,599	511,599
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		355,539	355,539
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		4,835,433	4,835,433

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

District ID: 580

Name: WEST HILLS

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
EPA Proceeds	8630	5,134,403		5,134,403
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		2,399,678	2,399,678
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	61,454		61,454
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	14		14
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	811,551	188,463	1,000,014
State Mandated Costs	8685	634,193		634,193
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690		3,433,310	3,433,310
Total State Revenues	8600	29,819,591	12,547,840	42,367,431

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

District ID: 580

Name: WEST HILLS

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	5,439,049		5,439,049
Tax Allocation, Supplemental Roll	8812	144,252		144,252
Tax Allocation, Unsecured Roll	8813	270,871		270,871
Prior Years Taxes	8816	32,703		32,703
Education Revenues Augmentation Fund (ERAF)	8817	(451,487)		(451,487)
Redevelopment Agency Funds - Pass Through	8818	19,526		19,526
Redevelopment Agency Funds - Residual	8819	509,247		509,247
Redevelopment Agency Funds - Asset Liquidation	8819.1	115,114		115,114
Contributions, Gifts, Grants, and Endowments	8820		95,164	95,164
Contract Services	8830			
Contract Instructional Services	8831	731,264	16,019	747,283
Other Contract Services	8832			0
Sales and Commissions	8840	5,285		5,285
Rentals and Leases	8850	64,886		64,886
Interest and Investment Income	8860	225,830		225,830
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	1,014,262		1,014,262
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876			0
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	19,985		19,985
Nonresident Tuition	8880	741,430		741,430
Parking Services and Public Transportation	8881			0
Other Student Fees and Charges	8885	24,171		24,171
Other Local Revenues	8890	1,258	3,212	4,470
Total Local Revenues	8800	8,907,646	114,395	9,022,041
Total Revenues		38,728,287	18,433,740	57,162,027

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

District ID: 580

Name: WEST HILLS

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#	340,467	208,781	549,248
Total Other Financing Sources	8900	340,467	208,781	549,248
Total Revenues and Other Financing Sources		39,068,754	18,642,521	57,711,275

CALIFORNIA COMMUNITY COLLEGES

Expend by Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 580

Name: WEST HILLS

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natual Resources	0100	973,257	894,523	1,072,977	202,253		3,143,010
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	1,143,963	2,896	20,280	10,625		1,177,764
Business and Management	0500	616,815	1,580	20,165	27,793		666,353
Communications	0600	24,576		2,273			26,849
Computer and Information Science	0700	400,157	58,030	453,564	25,310		937,061
Education	0800	1,932,944	17,071	50,378	61,529		2,061,922
Engineering and Related Industrial Technology	0900	261,349	16,621	266,124	5,250		549,344
Fine and Applied Arts	1000	520,041	2,360	11,173			533,574
Foreign language	1100	87,601		405			88,006
Health	1200	1,473,821	496,930	109,532	4,963		2,085,246
Consumer Education And Home Economics	1300	820,358	5,341	22,291	20,359		868,349
Law	1400						0
Humanities(Letters)	1500	1,989,970	1,580	19,713	1,640		2,012,903
Library Science	1600						0
Mathematics	1700	1,701,413	1,148	8,808			1,711,369
Military Studies	1800						0
Physical Sciences	1900	440,619	450	3,034			444,103
Psychology	2000	409,169	1,834	146			411,149
Public Affairs and Services	2100	445,511	8,683	21,696			475,890
Social Sciences	2200	1,246,748	2,395	11,002			1,260,145
Commercial Services	3000						0
Interdisciplinary Studies	4900	889,611	345,691	654,883	7,242		1,897,427
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	217,444					217,444
Sub-Total Instructional Activites		15,595,367	1,857,133	2,748,444	366,964		20,567,908
Total Expenditures for GF Activities*		16,297,449	25,143,707	9,435,454	1,314,912	7,145,932	59,337,454

*Total Expenditures for GF Activities above is the grand total of Instructional and Non-Instructional activities.

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 580

Name: WEST HILLS

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Instructional Administration and Governance	6000						
Academic Administration	6010		995,274	143,681	11,582		1,150,537
Course and Curriculum Development	6020		292,702	234,101			526,803
Academic / Faculty Senate	6030		78,458	3,000			81,458
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		0	1,366,434	380,782	11,582	0	1,758,798
Instructional Support Services	6100						
Learning Center	6110	592,174	383,764	74,456	266		1,050,660
Library	6120		788,103	46,729	131,194		966,026
Media	6130		124,706	14,157	10,700		149,563
Museums and Gallaries	6140						0
Academic Information Systems and Technology	6150		265,803	77,783			343,586
Other Instructional Support Services	6190		354,503	215,047	48,399		617,949
Total Instructional Support Services		592,174	1,916,879	428,172	190,559	0	3,127,784
Admissions and Records	6200		186,089	23,689			209,778
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		522,196	7,623			529,819
Matriculation and Student Assessment	6320		2,699,129	549,634	56,260		3,305,023
Transfer Programs	6330		36,841	1,191			38,032
Career Guidance	6340		105,754	18,590			124,344
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		0	3,363,920	577,038	56,260	0	3,997,218

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 580

Name: WEST HILLS

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410		290,702	39,109	3,020		332,831
Disabled Student Programs and Services (DSPS)	6420		1,031,725	102,326	153,698		1,287,749
Extended Opportunity Programs and Services (EOPS)	6430		1,153,361	39,970		210,362	1,403,693
Health Services	6440						0
Student Personnel Administration	6450		2,778,919	619,783	143,897		3,542,599
Financial Aid Administration	6460		887,055	23,758	7,436		918,249
Job Placement Services	6470		39,527				39,527
Veterans Services	6480			28			28
Miscellaneous Student Services	6490		220,986	126,822			347,808
Total Other Student Services		0	6,402,275	951,796	308,051	210,362	7,872,484
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		581,351	245,755	48,133		875,239
Custodial Services	6530		1,094,819	(152,991)	17,646		959,474
Grounds Maintenance and Repairs	6550		437,925	50,307	27,176		515,408
Utilities	6570			1,206,846			1,206,846
Other Operations and Maintenance of Plant	6590						0
Total Operation and Maintenance of Plant	6500	0	2,114,095	1,349,917	92,955	0	3,556,967
Planning, Policymaking and Coordinations	6600		1,775,810	646,262	105,572		2,527,644

* California Work Opportunity and Responsibility to Kids (CalWORKs).

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 580

Name: WEST HILLS

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
General Institutional Support Services	6700						
Community Relations	6710		215,660	165,348	12,599		393,607
Fiscal Operations	6720		1,246,707	(126,835)	7,680		1,127,552
Human Resources Management	6730		323,004	115,596			438,600
Noninstruct Staff Retirees' Benefits & Retirement *	6740		253,153				253,153
Staff Development	6750		36,149	5,338			41,487
Staff Diversity	6760		12,315	19,221			31,536
Logistical Services	6770		25,018	69,660			94,678
Management Information Systems	6780		933,378	502,625	3,714		1,439,717
Other General Institutional Support Services	6790						0
Total General Institutional Support Services	6700	0	3,045,384	750,953	23,993	0	3,820,330
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820						0
Community Use of Facilities	6830			4			4
Economic Development	6840		809,828	174,762	86,036		1,070,626
Other Community Services & Economic Development	6890		379,752	88,179			467,931
Total Community Services	6800	0	1,189,580	262,945	86,036	0	1,538,561

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 580

Name: WEST HILLS

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Ancillary Services	6900						
Bookstore	6910						0
Child Development Centers	6920		28,248				28,248
Farm Operations	6930						0
Food Services	6940		26,493				26,493
Parking	6950		123,329	122,256			245,585
Student and Co-Curricular Activities	6960		896,275	703,540	72,202		1,672,017
Student Housing	6970		2,688				2,688
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	1,077,033	825,796	72,202	0	1,975,031
Auxiliary Operations	7000						
Contract Education	7010	109,908	202,279	273,045			585,232
Other Auxiliary Operations	7090		145,758	196,690	738		343,186
Total Auxiliary Operations	7000	109,908	348,037	469,735	738	0	928,418

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 580

Name: WEST HILLS

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Physical Property and Related Acquisitions	7100		501,038	19,925			520,963
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210					531,869	531,869
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	531,869	531,869
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					5,179,831	5,179,831
Student Aid	7320					526,692	526,692
Other Outgo	7390					697,178	697,178
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	6,403,701	6,403,701
Sub-Total Non-Instructional Activites		702,082	23,286,574	6,687,010	947,948	7,145,932	38,769,546
Total Expenditures General Fund: activities *		16,297,449	25,143,707	9,435,454	1,314,912	7,145,932	59,337,454

* Total Expenditures for the General Fund: Instructional Activities and Non-Instructional Activities.

Gann Appropriations Limit

GANN Report

DISTRICT NAME: WEST HILLS

I.	2017-2018 Appropriations Limit:			
A.	2016-2017 Appropriations Limit:			\$50,341,662
B.	2017-2018 Price Factor:	1.0369		
C.	Population factor:			
	1. 2015-2016 Second Period Actual FTES	5,281.01		
	2. 2016-2017 Second Period Actual FTES	5,500.00		
	3. 2016-2017 Population change factor (C2/C1)	1.0415		
D.	2016-2017 Limit adjusted by inflation and population factors (A * B * C.3)			\$54,365,539
E.	Adjustments to increase limit:			
	1. Transfers in of financial responsibility		\$0	
	2. Temporary voter approved increases		0	
	3. Total adjustments - increase			0
	Sub-Total (D + E.3)			\$54,365,539
F.	Adjustments to decrease limit:			
	1. Transfers out of financial responsibility		\$0	
	2. Lapses of voter approved increases		0	
	3. Total adjustments - decrease			0
G.	2017-2018 Appropriations Limit (D + E.3 - F.3)			\$54,365,539
II.	2017-2018 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			26,947,585
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			67,000
C.	Local Property taxes			5,866,366
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			5,000
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2017-2018 Appropriations Subject to Limit			\$32,885,951

For Actual Year: 2016-2017

Budget Year: 2017-2018

General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	1,050		5,771,505	4,419,614	5,772,555	4,419,614
State Revenues	8600	29,819,591	31,394,102	12,547,840	11,248,524	42,367,431	42,642,626
Local Revenues	8800	8,907,646	7,983,740	114,395	187,500	9,022,041	8,171,240
Total Revenues		38,728,287	39,377,842	18,433,740	15,855,638	57,162,027	55,233,480
EXPENDITURES:							
Academic Salaries	1000	15,411,123	14,746,658	3,167,889	1,810,912	18,579,012	16,557,570
Classified Salaries	2000	6,688,496	7,812,802	5,388,026	4,786,613	12,076,522	12,599,415
Employee Benefits	3000	7,811,384	9,362,305	2,974,238	3,035,400	10,785,622	12,397,705
Supplies and Materials	4000	895,612	856,984	599,584	85,032	1,495,196	942,016
Other Operating Expenses and Services	5000	3,706,521	7,421,400	4,233,737	5,154,256	7,940,258	12,575,656
Capital Outlay	6000	457,000	240,513	857,912	326,739	1,314,912	567,252
Total Expenditures		34,970,136	40,440,662	17,221,386	15,198,952	52,191,522	55,639,614
Excess /(Deficiency) of Revenues over Expenditures		3,758,151	(1,062,820)	1,212,354	656,686	4,970,505	(406,134)
Other Financing Sources	8900	340,467		880,428		1,220,895	0
Other Outgo	7000	5,053,150	60,761	2,092,782	656,686	7,145,932	717,447
Net Increase/(Decrease) in Fund Balance		(954,532)	(1,123,581)	0	0	(954,532)	(1,123,581)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	8,355,611	7,401,079	0	0	8,355,611	7,401,079
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	8,355,611		0		8,355,611	
Ending Fund Balance, June 30		7,401,079	6,277,498	0	0	7,401,079	6,277,498

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

580 WEST HILLS

For Actual Year: 2016-2017

Budget Year: 2017-2018

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21 BOND INTEREST AND REDEMPTION FUND		Fund: 22 REVENUE BOND INTEREST AND REDEMPTION FUND		Fund: 29 OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	22,850					
Local Revenues	8800	4,503,899					
Total Revenues		4,526,749	0	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	4,520,071					
Debt Interest and Other Service Charges	7120						
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	4,520,071	0	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(4,520,071)	0	0	0	0	0
Net Increase/Decrease in Fund Balance		6,678	0	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	5,641,657	5,648,335		0	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	5,641,657		0		0	
Ending Fund Balance, June 30		5,648,335	5,648,335	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

580 WEST HILLS

For Actual Year: 2016-2017

Budget Year: 2017-2018

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					412,105	615,000
State Revenues	8600					4,252,575	3,775,662
Local Revenues	8800			745,547	652,107	210,820	649,848
Total Income		0	0	745,547	652,107	4,875,500	5,040,510
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000			297,612	259,710	3,034,573	3,066,419
Employee Benefits	3000			140,228	128,399	1,181,722	1,256,561
Supplies and Materials	4000			417,754	314,262	303,676	562,447
Other Operating Expenses and Services	5000			286,717	5,050	1,420,374	391,583
Capital Outlay	6000			5,471	5,000	24,171	19,500
Total Expenditures		0	0	1,147,782	712,421	5,964,516	5,296,510
Excess /(Deficiency) of Revenues over Expenditures		0	0	(402,235)	(60,314)	(1,089,016)	(256,000)
Other Financing Sources	8900			415,206	60,314	1,554,719	300,000
Other Outgo	7000					388,231	44,000
Net Increase/(Decrease) in Fund Balance		0	0	12,971	0	77,472	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	0	2,406	15,377	257,285	334,757
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		2,406		257,285	
Ending Fund Balance, June 30		0	0	15,377	15,377	334,757	334,757

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

580 WEST HILLS

For Actual Year: 2016-2017

Budget Year: 2017-2018

Special Revenue Funds

Description	Object Code	FUND: 34		FUND 35		FUND 39	
		FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	188,662	171,805			389,668	402,118
Total Income		188,662	171,805	0	0	389,668	402,118
Expenditures							
Academic Salaries	1000	125,985	150,306				
Classified Salaries	2000	79,515	86,776			186,607	206,498
Employee Benefits	3000	87,442	96,317			146,513	152,801
Supplies and Materials	4000	62,423	69,000			15,461	20,413
Other Operating Expenses and Services	5000	493,066	102,005			245,021	112,650
Capital Outlay	6000	50,203					
Total Expenditures		898,634	504,404	0	0	593,602	492,362
Excess /(Deficiency) of Revenues over Expenditures		(709,972)	(332,599)	0	0	(203,934)	(90,244)
Other Financing Sources	8900	637,149	355,851			203,934	90,244
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(72,823)	23,252	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	72,823	0		0	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	72,823		0		0	
Ending Fund Balance, June 30		0	23,252	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

580 WEST HILLS

For Actual Year: 2016-2017

Budget Year: 2017-2018

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42		FUND 43	
		CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600		176,000				
Local Revenues	8800	517,619	42,500			163,576	
Total Income		517,619	218,500	0	0	163,576	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	25,689					
Other Operating Expenses and Services	5000	486,528	910,984				
Capital Outlay	6000	10,143,817	6,626,713				
Total Expenditures		10,656,034	7,537,697	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		(10,138,415)	(7,319,197)	0	0	163,576	0
Other Financing Sources	8900	10,527,090	7,067,917				
Other Outgo	7000	2,015,907				8,360,485	
Net Increase/(Decrease) in Fund Balance		(1,627,232)	(251,280)	0	0	(8,196,909)	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	11,613,829	9,986,597	0	0	15,654,088	7,457,179
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	11,613,829		0		15,654,088	
Ending Fund Balance, June 30		9,986,597	9,735,317	0	0	7,457,179	7,457,179

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

580 WEST HILLS

For Actual Year: 2016-2017

Budget Year: 2017-2018

Enterprise Funds

Description	Object Code	FUND: 51		FUND 52		FUND 53	
		BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800						
Other Financing Sources	8900						
Total Income		0	0	0	0	0	0
Cost of Sales	5890						
Gross Profit or Loss		0	0	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Net Profit or Loss		0	0	0	0	0	0
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

580 WEST HILLS

For Actual Year: 2016-2017

Budget Year: 2017-2018

Enterprise Funds

Description	Object Code	FUND: 59					
		OTHER ENTERPRISE FUND					
		Actual	Budget				
REVENUES:							
Local Revenues	8800						
Other Financing Sources	8900						
Total Income		0	0				
Cost of Sales	5890						
Gross Profit or Loss		0	0				
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0				
Net Profit or Loss		0	0				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0				
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0					
Ending Fund Balance, June 30		0	0				

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

580 WEST HILLS

For Actual Year: 2016-2017

Budget Year: 2017-2018

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800						
Other Financing Sources	8900						
Total Income		0	0	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0		
Net Profit or Loss		0	0	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0			
Ending Fund Balance, June 30		0	0	0	0		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

580 WEST HILLS

For Actual Year: 2016-2017

Budget Year: 2017-2018

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	33,937	4,338				
Total Income		33,937	4,338	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	177					
Other Operating Expenses and Services	5000	2,212	144				
Capital Outlay	6000						
Total Expenditures		2,389	144	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		31,548	4,194	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		31,548	4,194	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	43,196	74,744		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	43,196		0		0	
Ending Fund Balance, June 30		74,744	78,938	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

580 WEST HILLS

For Actual Year: 2016-2017

Budget Year: 2017-2018

Fiduciary Funds Group

Description	Object Code	FUND: 74		FUND 75		FUND 76	
		FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	13,785,095	14,688,995				
State Revenues	8600	1,655,739	1,514,895				
Local Revenues	8800	88		110,798	150,039	846,817	271,168
Total Income		15,440,922	16,203,890	110,798	150,039	846,817	271,168
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	21,458	28,385			500	500
Capital Outlay	6000						
Total Expenditures		21,458	28,385	0	0	500	500
Excess /(Deficiency) of Revenues over Expenditures		15,419,464	16,175,505	110,798	150,039	846,317	270,668
Other Financing Sources	8900	174,256	50,000	71,228		600,000	500,000
Other Outgo	7000	15,575,749	16,279,910	190,108	157,100		
Net Increase/(Decrease) in Fund Balance		17,971	(54,405)	(8,082)	(7,061)	1,446,317	770,668
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	54,976	72,947	100,469	92,387	7,171,420	8,617,737
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	54,976		100,469		7,171,420	
Ending Fund Balance, June 30		72,947	18,542	92,387	85,326	8,617,737	9,388,405

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

580 WEST HILLS

For Actual Year: 2016-2017

Budget Year: 2017-2018

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			2,157	7,210
Total Income		0	0	2,157	7,210
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000			1,782	4,715
Capital Outlay	6000				
Total Expenditures		0	0	1,782	4,715
Excess /(Deficiency) of Revenues over Expenditures		0	0	375	2,495
Other Financing Sources	8900				
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	375	2,495
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	0	0	46,643	47,018
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		46,643	
Ending Fund Balance, June 30		0	0	47,018	49,513

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

District ID: 580

Name: WEST HILLS

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	207,101
32	CAFETERIA FUND	11	UNRESTRICTED SUBFUND	415,206
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	1,554,719
34	FARM OPERATION FUND	11	UNRESTRICTED SUBFUND	637,149
39	OTHER SPECIAL REVENUE FUND	11	UNRESTRICTED SUBFUND	203,934
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	155,564
74	STUDENT FINANCIAL AID TRUST FUND	11	UNRESTRICTED SUBFUND	50,000
76	INVESTMENT TRUST FUND	11	UNRESTRICTED SUBFUND	600,000
41	CAPITAL OUTLAY PROJECTS FUND	12	RESTRICTED SUBFUND	850,784
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	124,256
75	SCHOLARSHIP AND LOAN TRUST FUND	12	RESTRICTED SUBFUND	71,228
41	CAPITAL OUTLAY PROJECTS FUND	33	CHILD DEVELOPMENT FUND	346,231
11	UNRESTRICTED SUBFUND	41	CAPITAL OUTLAY PROJECTS FUND	340,467
41	CAPITAL OUTLAY PROJECTS FUND	43	GENERAL OBLIGATION BOND FUND	8,360,485
12	RESTRICTED SUBFUND	74	STUDENT FINANCIAL AID TRUST FUND	1,680

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds

Lottery Actual Report

L10 GENERAL FUND

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 580

Name: WEST HILLS

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030		0			0	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		811,551			188,463	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0	18,598	18,598
Instructional Supplies & Materials	4300	50,055	8,687		58,742	106,894	165,636
Noninstructional Supplies & Mtrls	4400	7,954	608,803		616,757		616,757
Total Supplies and Materials		58,009	617,490	0	675,499	125,492	800,991
Other Operating Expenses and Services	5000	136,052			136,052	5,966	142,018
Capital Outlay	6000						
Library Books	6300				0	57,005	57,005
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	57,005	57,005
Other Outgo	7000				0		0
Total Expenditures		194,061	617,490	0	811,551	188,463	1,000,014
Ending Balance					0	0	0

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds

Lottery Budget Report

L10 GENERAL FUND

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 580

Name: WEST HILLS

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		Total
		Instructional & Institutional Unrestricted	Support Activities	Support Activities	Total Unrestricted	Instructional Materials Propositition 20	
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030			0		0	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		685,000			480,543	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials							
Software	4100				0		0
Books, Magazines, & Periodicals	4200		4,294		4,294	6,342	10,636
Instructional Supplies & Materials	4300	5,400	20,109		25,509	463,401	488,910
Noninstructional Supplies & Mtrls	4400	5,400			5,400		5,400
Total Supplies and Materials		10,800	24,403	0	35,203	469,743	504,946
Other Operating Expenses and Services	5000	282,527	367,270		649,797		649,797
Capital Outlay							
Library Books	6300				0	10,800	10,800
Equipment	6400				0		0
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	10,800	10,800
Other Outgo	7000				0		0
Total Expenditures		293,327	391,673	0	685,000	480,543	1,165,543
Ending Balance					0	0	

Annual Financial and Budget Report

For Actual Year: 2016-2017

District ID: 580

Name: WEST HILLS

EPA Revenue	5,134,403
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	5,134,403	0	0	5,134,403
TOTAL		5,134,403	0	0	5,134,403

Annual Financial and Budget Report

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 580

Name: WEST HILLS

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2015-16	1,399,198	1,557,143	2,956,341	N/A	N/A
2016-17	1,803,777	2,015,186	3,818,963	862,622	29.18%
2017-18	2,172,490	2,366,269	4,538,759	719,796	18.85%
2018-19	2,573,565	2,735,584	5,309,149	770,390	16.97%
2019-20	3,009,316	3,124,325	6,133,641	824,492	15.53%
2020-21	3,328,838	3,492,189	6,821,027	687,386	11.21%

Does the district have a plan to fund these expenses through 2020-21?

Yes

Explain Yes or No

All available resources will be allocated to cover the increase in pension costs before adding new staff and before increasing discretionary spending.